

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 1545 - HB 1415

March 5, 2021

SUMMARY OF BILL: Authorizes an establishment that derives at least 20 percent of its taxable sales from the retail sale of food and food ingredients for human consumption taxed at the rate provided in § 67-6-228(a), and that is also a facility for the receipt, transfer, short-term storage, and dispatching of retail goods by vehicle, and that is between 1,200 and 15,000 square feet in size, with inventory electronically available to the public on-site to apply for a retail food store alcohol license.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Based on information from the Alcoholic Beverage Commission (ABC), it is current practice to issue entities meeting the parameters of this legislation a retail food store license; therefore, any increase in sales tax collections, or collections from license fees is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Bojan Savic".

Bojan Savic, Interim Executive Director

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